

200 West Street | New York, New York 10282-2198

**Goldman
Sachs**

Esopus Creek Value Fund LP
150 JFK Parkway Suite 100
Short Hills, NJ 07078

April 6th, 2011

Statement of Holdings: LEHMAN BROTHERS TREASURY CO. BOND 000.000% 10/25/2010
ISIN: XS0326516746 ("Securities")

To whom it may concern,

Goldman Sachs Execution & Clearing, L.P. ("GSEC") acts as prime broker and/or custodian for the account listed below (the "Account"), introduced through BTIG LLC. This will confirm that the Securities described below were reflected on GSEC's book and records for the Account on the dates indicated:

<u>Account</u>	<u>Dates</u>	<u>Fund Name</u>	<u>Quantity</u>
7JAX1209	06/12/2009-4/5/2011	Esopus Creek Value LP	2,000,000

Please note that to the extent financing was extended against any of the Securities during any of the applicable time periods, standard collateral arrangements may have resulted in transfers of such Securities pursuant to GSEC's rights as a secured creditor, in which case the applicable Account retained a contractual right against GSEC, as applicable, for the delivery of equivalent securities, with the result that one or more of the Account may not have had the right to vote or exercise other indicia of ownership of the Securities, and that GSEC, as applicable, may have lent, sold or otherwise used the Securities.

Regards,



Vice President
Goldman Sachs Execution & Clearing, L.P.

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